

REQUEST FOR COUNCIL ACTION CITY OF SAN DIEGO	CERTIFICATE NUMBER (FOR COMPTROLLER'S USE ONLY)
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TO: CITY COUNCIL	FROM (ORIGINATING DEPARTMENT): Comptroller	DATE: 03/08/20 13
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SUBJECT: Fiscal Year 2013 Financial Performance Report (Charter Section 39 Report) as of January 31, 2013.

PRIMARY CONTACT (NAME, PHONE): Rolando Charvel,(619) 236-6869 MS-6A	SECONDARY CONTACT (NAME, PHONE): Marilyn Nguyen, (619) 235-5885 MS-6A
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COMPLETE FOR ACCOUNTING PURPOSES

FUND					
DEPT / FUNCTIONAL AREA					
ORG / COST CENTER					
OBJECT / GENERAL LEDGER ACCT					
JOB / WBS OR INTERNAL ORDER					
C.I.P./CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00

FUND					
DEPT / FUNCTIONAL AREA					
ORG / COST CENTER					
OBJECT / GENERAL LEDGER ACCT					
JOB / WBS OR INTERNAL ORDER					
C.I.P./CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00

COST SUMMARY (IF APPLICABLE):

ROUTING AND APPROVALS

CONTRIBUTORS/REVIEWERS:	APPROVING AUTHORITY	APPROVAL SIGNATURE	DATE SIGNED
Liaison Office	ORIG DEPT.	Whitfield, Ken	3/8/2013
	CFO		
	DEPUTY CHIEF		
	COO		
	CITY ATTORNEY		
	COUNCIL PRESIDENTS OFFICE		

PREPARATION OF: RESOLUTIONS ORDINANCE(S) AGREEMENT(S) DEED(S)

Accept the period 7 Fiscal Year 2013 Financial Performance Report (Charter Section 39 Report).

STAFF RECOMMENDATIONS:
Accept the attached Charter Section 39 Report.

SPECIAL CONDITIONS (REFER TO A.R. 3.20 FOR INFORMATION ON COMPLETING THIS SECTION)

COUNCIL DISTRICT(S):	Citywide
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COMMUNITY AREA(S):	
ENVIRONMENTAL IMPACT:	N/A
CITY CLERK INSTRUCTIONS:	

**COUNCIL ACTION
EXECUTIVE SUMMARY SHEET
CITY OF SAN DIEGO**

DATE: 03/08/2013

ORIGINATING DEPARTMENT: Comptroller

SUBJECT: Fiscal Year 2013 Financial Performance Report (Charter Section 39 Report) as of January 31, 2013.

COUNCIL DISTRICT(S): Citywide

CONTACT/PHONE NUMBER: Rolando Charvel/(619) 236-6869 MS-6A

DESCRIPTIVE SUMMARY OF ITEM:

Financial Performance Report (Charter Section 39 Report) for period 7 of Fiscal Year 2013.

STAFF RECOMMENDATION:

Accept the attached Charter Section 39 Report.

EXECUTIVE SUMMARY OF ITEM BACKGROUND:

City Charter Section 39 requires that the Chief Financial Officer submits to the Mayor and to City Council at least monthly a summary statement of revenues and expenses for the preceding accounting period. In order to fulfill this reporting requirement, the Department of Finance under the Office of City Comptroller is now submitting the Financial Performance Report (Charter Section 39 Report) for period ending January 31, 2013 (period 7 of Fiscal Year 2013) to the Budget and Finance Committee.

The purpose of this report is to inform the Budget and Finance Committee of the fiscal status of General Fund and budgeted non-general fund departments each month. For period 7, analysis includes current fiscal year actuals vs. prior fiscal year actuals, current year actuals vs. the Period-to-Date Budget and current year actuals vs. the Revised Budget. Significant variances between categories of revenues and expenditures are discussed. In addition, departments with significant variances are also discussed in the report.

FISCAL CONSIDERATIONS: No Fiscal impact.

EQUAL OPPORTUNITY CONTRACTING INFORMATION (IF APPLICABLE): N/A

PREVIOUS COUNCIL and/or COMMITTEE ACTION (describe any changes made to the item from what was presented at committee): None

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A

Whitfield, Ken

Originating Department

Deputy Chief/Chief Operating Officer

FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2013

As of January 31, 2013



Department of Finance
Office of the City Comptroller

PURPOSE, SCOPE AND CONTENT

Pursuant to Section 39 of the City's Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for the preceding accounting period (January 31, 2013). The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The report, including the attached supporting schedules, provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (actuals), current year actuals vs. the Period-to-Date Budget and current year actuals vs. the Revised Budget. These types of analytics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of January 31, 2013, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego's Comprehensive Annual Financial Report (CAFR). The attached schedules contain **un-audited** information and were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City's financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

This report was prepared as of January 31, 2013. Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of January 31, 2012.

This report includes the following components:	<u>Page #</u>
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Other Budgeted Funds	10
Supporting Schedules	13
Appendices	19

GENERAL FUND SUMMARY

As of January 31, 2013, General Fund revenues totaled \$548.7 million which represents a \$30.9 million (6.0%) increase from the same point last year. Additionally, revenues are approximately \$6.2 million (1.1%) higher than the Fiscal Year 2013 Period-to-Date Budget.

General Fund expenditures totaled \$662.8 million as of January 31, 2013 which represents an increase of approximately \$19.4 million (3.0%) from the same point last year. Additionally, expenditures are \$11.9 million (1.8%) lower than the Fiscal Year 2013 Period-to-Date Budget.

Upon the conclusion of Period 7, year-to-date General Fund expenditures exceed revenues by \$114.0 million; however, once the \$64.6 million of encumbered commitments are taken into account, this difference grows to approximately \$178.7 million.

This relationship is illustrated in the following table.

General Fund Status Summary

	Adopted Budget	Revised Budget	FY13 YTD Actuals
Revenues	\$ 1,151,215,145	\$ 1,155,910,494	\$ 548,723,265
Expenditures	1,163,942,747	1,169,118,861	662,767,377
	<u>\$ (12,727,602)</u>	<u>\$ (13,208,367)</u>	<u>(114,044,112)</u>
Encumbrances			64,646,110
Net Impact			<u>\$ (178,690,222)</u>

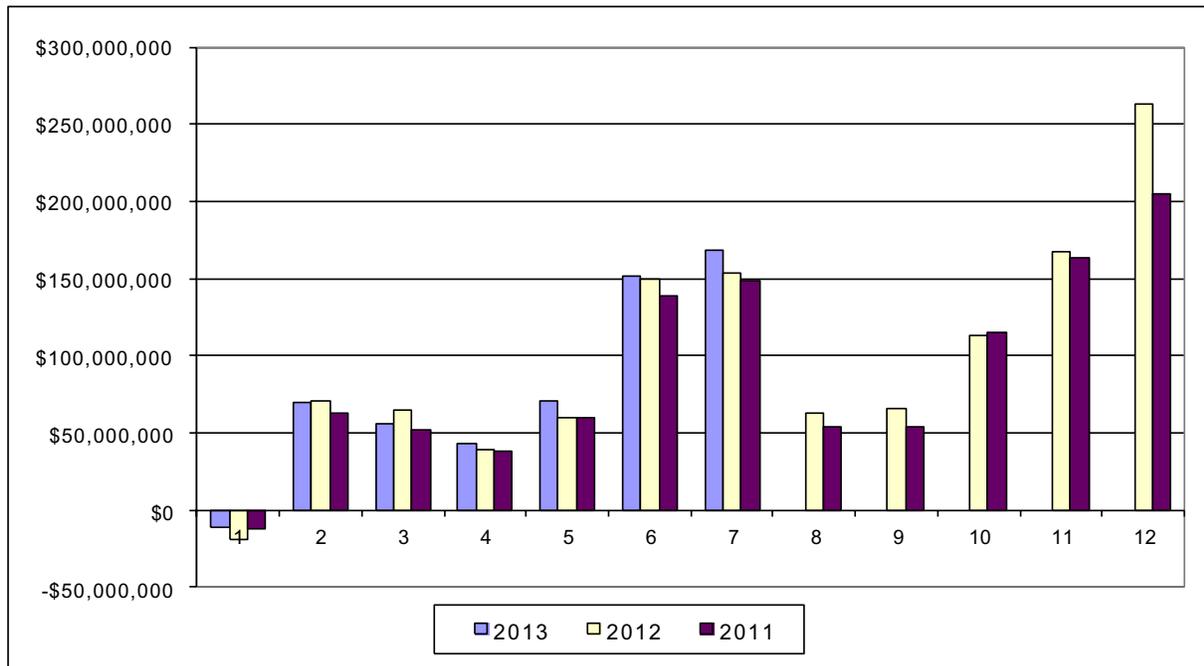
The pattern of expenditures exceeding revenue is typical during the first six periods of the fiscal year. This negative equity position is reversed, however, by revenue generated in excess of expenditures which usually begins to occur in the seventh period of the fiscal year. This concept is consistent with the operating activity in previous years, and therefore, the current deficit impact to General Fund equity is not indicative of projected year-end performance.

GENERAL FUND REVENUE

General Fund revenues totaled \$548.7 million which is \$30.9 million (6.0%) higher than this point last year and is approximately \$6.2 million (1.1%) higher than the Period-to-Date Budget. The following table illustrates the historical trend of General Fund revenue for the two previous fiscal years and the revenue generated as of Period 7 of Fiscal Year 2013.

General Fund Revenue Analysis

Period	2013	2012	2011
1	(11,111,353)	(19,314,950)	(12,649,542)
2	70,134,534	70,898,498	62,388,743
3	55,893,081	64,827,122	51,449,151
4	42,516,983	39,467,398	38,360,604
5	71,052,291	59,737,347	60,155,647
6	152,839,607	149,109,588	138,504,959
7	<u>167,398,122</u>	<u>153,097,111</u>	<u>148,292,892</u>
YTD Pd 7	<u>\$ 548,723,265</u>	517,822,114	486,502,454
8		62,293,249	53,972,346
9		65,920,208	54,235,831
10		113,119,595	115,537,415
11		166,985,761	163,084,717
12		<u>262,965,996</u>	<u>204,941,513</u>
YTD Pd 12		<u>1,189,106,923</u>	<u>1,078,274,276</u>



GENERAL FUND REVENUE (continued)**General Fund Revenues by Category**

Category	FY13	FY12	Change	%
	Revenue	Revenue		
Property Taxes	\$ 224,760,456	\$ 210,760,643	\$ 13,999,813	6.6%
Sales Taxes	103,895,472	97,327,628	6,567,844	6.7%
Transient Occupancy Taxes	44,081,981	38,847,909	5,234,072	13.5%
Rents & Concessions	25,853,812	23,737,152	2,116,660	8.9%
Other Revenue	5,859,774	931,750	4,928,024	528.9%
Remaining Revenue Categories	144,271,770	146,217,032	(1,945,262)	-1.3%
Total GF Revenues	\$ 548,723,265	\$ 517,822,114	\$ 30,901,151	6.0%

The following is a discussion of revenue categories with significant year-to-year changes.

- *Property Taxes* totaled approximately \$224.8 million which is approximately \$14.0 million higher than this point last year. This variance is primarily due to a one time refund of property tax administration fees and increases in property tax receipts as a result of the dissolution of redevelopment agencies.
- *Sales Taxes* totaled approximately \$103.9 million which is approximately \$6.6 million higher than this point last year. This variance is primarily due to an increase in consumer spending.
- *Transient Occupancy Taxes* totaled approximately \$44.1 million which is \$5.2 million higher than this point last year. This variance is mainly due to a recovery in the local tourism industry.
- *Rents and Concessions* totaled approximately \$25.9 million which is approximately \$2.1 million higher than this point last year. This variance is mainly due to an increase in Mission Bay lease revenue.
- *Other Revenue* totaled approximately \$5.9 million which is approximately \$4.9 million higher than this point last year and is primarily due to reimbursements from the Successor Agency for Civic San Diego administrative service costs. Also the City received a TRAN bond premium in Fiscal Year 2013. This premium was not received in Fiscal Year 2012 due to the private offering of the Fiscal Year 2012 TRAN.

Additional details of General Fund revenues can be found on the schedules accompanying this report.

GENERAL FUND EXPENDITURES**General Fund Expenditures By Category**

Category	FY13 YTD	FY12 YTD	YTD	%
	Actuals	Actuals	Change	
Personnel Services	\$ 299,071,891	\$ 296,515,701	\$ 2,556,190	0.9%
Fringe Benefits	182,053,314	175,890,487	6,162,827	3.5%
Supplies	12,949,727	13,198,315	(248,588)	-1.9%
Contracts	69,013,758	72,086,582	(3,072,824)	-4.3%
Information Technology	25,908,942	25,197,294	711,648	2.8%
Energy & Utilities	22,814,920	22,346,966	467,954	2.1%
Other	48,438,284	35,338,811	13,099,473	37.1%
Capital Expenditure	269,912	383,271	(113,359)	-29.6%
Debt	2,246,629	2,454,416	(207,787)	-8.5%
Total Expenditures	\$ 662,767,377	\$ 643,411,843	\$ 19,355,534	3.0%

General Fund expenditures totaled approximately \$662.8 million which is approximately \$19.4 million (3.0%) increase over Fiscal Year 2012 and is \$11.9 million (1.8%) lower than estimated in the Period-to-Date Budget. The discussion below addresses the expenditure categories with significant changes from last year.

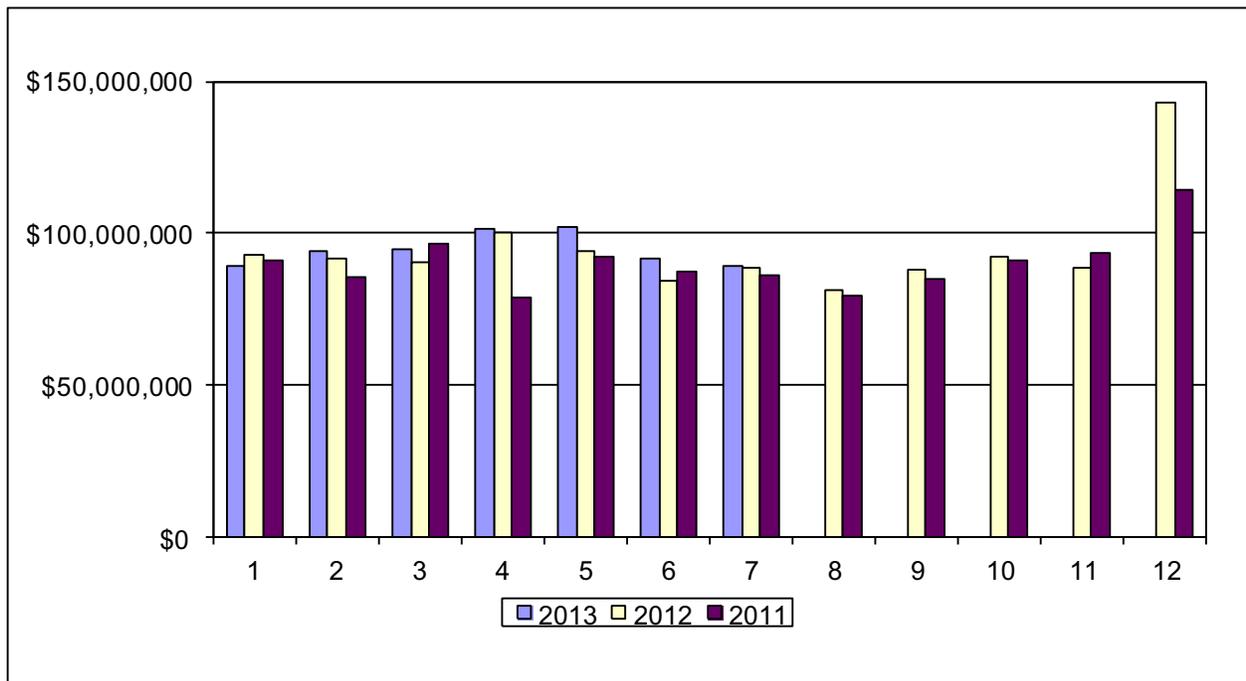
- *Personnel Services* expenditures are up approximately \$2.6 million from this point last year due in part to added positions in various departments and to citywide increases in discretionary leave and vacation pay in lieu expenses.
- *Fringe Benefits* expenditures are up approximately \$6.2 million from this point last year which is mainly due to increases related to worker's compensation insurance in accordance with the revised City's Reserve Policy.
- *Contracts* expenditures are down approximately \$3.1 million from this point last year which is primarily due to timing differences in equipment rental expenses.
- *Information Technology* expenditures are up \$712 thousand from this point last year which is primarily due to an increase in data center costs associated with the transition from San Diego Data Processing Corporation (SDDPC) to Atos IT Solutions & Services, CGI Technologies and Solutions, Inc., and Xerox State & Local Solutions, Inc.
- *Other* expenditures are up approximately \$13.1 million from this point last year which is due to an increase in the cash transfer to the Public Liability Fund according to the revised City's Reserve Policy and also due to timing differences in CIP cash transfers.

GENERAL FUND EXPENDITURES (continued)

The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 7 of Fiscal Year 2013.

General Fund Expenditure Analysis

Period	2013	2012	2011
1	\$ 89,343,942	\$ 93,182,899	\$ 91,212,698
2	94,326,514	91,940,288	85,421,189
3	94,450,793	90,525,894	96,650,714
4	101,380,910	100,414,905	79,036,010
5	102,079,220	94,296,632	92,489,056
6	91,721,175	84,620,272	87,572,202
7	89,464,823	88,430,953	86,360,255
YTD Pd 7	<u>\$ 662,767,377</u>	643,411,843	618,742,124
8		81,353,602	79,601,867
9		87,787,693	85,037,673
10		92,363,398	90,889,690
11		88,572,077	93,780,489
12		143,020,330	114,245,934
YTD Pd 12		<u>\$ 1,136,508,943</u>	<u>\$ 1,082,297,777</u>



GENERAL FUND EXPENDITURES (continued)**Year-to-Year Variance Analysis**

Department	FY13 Expenditures	FY12 Expenditures	Change	%
Economic Development	\$ 6,089,350	\$ 2,415,784	\$ 3,673,566	152.1%
Citywide Program Expenditures	44,650,678	32,632,271	12,018,407	36.8%
Police	234,186,431	231,977,555	2,208,876	1.0%
Fire-Rescue	118,265,461	120,759,531	(2,494,070)	-2.1%
Transportation and Storm Water	48,827,952	43,543,833	5,284,119	12.1%
Remaining Departments	210,747,505	212,082,869	(1,335,364)	-0.6%
Total Expenditures	\$ 662,767,377	\$ 643,411,843	\$ 19,355,534	3.0%

The following discussion addresses the departments with significant year-to-year changes.

- *Economic Development* expenditures totaled approximately \$6.1 million which is approximately \$3.7 million higher than this point last year. This variance is primarily due to increases in administrative expenses for Civic San Diego as well as a Fiscal Year 2013 restructure which moved Economic Growth Services from the Community and Legislative Services Department to the Economic Development Department.
- *Citywide Program* expenditures totaled approximately \$44.7 million which is \$12.0 million higher than this point last year. This variance is primarily due to increases in rent expenses, cash transfers to the Public Liability fund, and increases in debt service payments on Deferred Capital Financing.
- *Police* expenditures totaled approximately \$234.2 million which is \$2.2 million higher than this point last year and is primarily due to increases in worker's compensation insurance.
- *Fire-Rescue* expenditures totaled approximately \$118.3 million which is approximately \$2.5 million lower than this point last year primarily due to a non-recurring CIP transfer made in Fiscal Year 2012.
- *Transportation and Storm Water* expenditures totaled \$48.8 million which is approximately \$5.3 million higher than this point last year. This variance is primarily due to timing differences in cash transfers to other funds, which was partially offset by decreases in debt service payments on Deferred Capital Financing and timing differences in equipment rental expenses.

Additional details of General Fund expenditures can be found on the schedules accompanying this report.

GENERAL FUND BUDGET RECONCILIATION

Three actions authorized by the City Council have affected the Adopted Budget as of January 31, 2013 and are detailed in the table presented below. The first action increased both estimated revenue and appropriations by approximately \$4.5 million. The second action increased appropriations by \$481 thousand. Both actions are related to the Civic San Diego Budget. The third action increased both estimated revenue and appropriations by \$200 thousand for implementing the vendor registration and electronic sourcing system.

General Fund Budget Reconciliation

Estimated Revenue		
Action	Authority	Amount
Fiscal Year 2013 Adopted Budget	O-20185	\$ 1,151,215,145
Revenue Increase for the Civic San Diego Budget	R-307536	4,495,349
Revenue Increase for Vendor Registration and eSourcing Software	R-307767	200,000
Fiscal Year 2013 Revised Budget		<u>1,155,910,494</u>
Expenditure Appropriations		
Action	Authority	Amount
Fiscal Year 2013 Adopted Budget	O-20185	\$ 1,163,942,747
Appropriation Increase for the Civic San Diego Budget	R-307536	4,495,349
Appropriation Increase for the Civic San Diego Budget	O-20185	480,765
Revenue Increase for Vendor Registration and eSourcing Software	R-307767	200,000
Fiscal Year 2013 Revised Budget		<u>\$ 1,169,118,861</u>
Expenditure Appropriation increase was offset by:		
General Fund Reserves		\$ 13,208,367

OTHER BUDGETED FUNDS

Water Department

Water Department revenue totaled approximately \$245.1 million which is \$14.2 million (5.5%) lower than last fiscal year and is primarily due to lower State Revolving Loan Fund proceeds which were partially offset by increases in water sales and capacity charges.

Water Department expenses totaled \$221.0 million which represents an increase of approximately \$16.5 million (8.1%) from last year and is primarily due to an increase in water purchases.

As the following table indicates, revenue exceeds operating expenses by approximately \$24.1 million. Once the \$108.0 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$84.0 million.

Water Department Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenue¹	\$ 467,014,802	\$ 245,070,023	\$ -	\$ 245,070,023
Expenses	436,920,454	221,008,181	107,996,047	329,004,228
	<u>30,094,348</u>	<u>24,061,842</u>	<u>(107,996,047)</u>	<u>(83,934,205)</u>
Contingency Reserve	3,735	-	-	-
Net Impact	<u><u>\$ 30,090,613</u></u>	<u><u>\$ 24,061,842</u></u>	<u><u>\$ (107,996,047)</u></u>	<u><u>\$ (83,934,205)</u></u>

¹ Revenue includes amount related to CIP projects.

Additional details of Water Department revenues and expenses can be found on the schedules accompanying this report.

OTHER BUDGETED FUNDS (continued)**Sewer Department**

Sewer Department revenue totaled approximately \$213.5 million which is \$23.5 million (9.9%) lower than last fiscal year and is primarily due to decreases in bond proceeds and sewer service charges. This decrease is partially offset by an increase in capacity charges.

Sewer Department expenses totaled \$129.1 million which represents a slight increase of \$398 thousand (0.3%) from last year.

As the following table indicates, revenue exceeds operating expenses by \$84.4 million. Once the \$123.7 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$39.3 million.

Sewer Department Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenue¹	\$ 410,300,578	\$ 213,521,697	\$ -	\$ 213,521,697
Expenses	344,341,074	129,114,702	123,680,069	252,794,771
	<u>65,959,504</u>	<u>84,406,995</u>	<u>(123,680,069)</u>	<u>(39,273,074)</u>
Contingency Reserve	578,102	-	-	-
Net Impact	<u><u>\$ 65,381,402</u></u>	<u><u>\$ 84,406,995</u></u>	<u><u>\$ (123,680,069)</u></u>	<u><u>\$ (39,273,074)</u></u>

¹ Revenue includes amount related to CIP projects.

Additional details of Sewer Department revenues and expenses can be found on the schedules accompanying this report.

SUPPORTING SCHEDULES

The schedules below are presented in the following pages:

	<u>Page #</u>
General Fund Summary	13
General Fund Revenue Status Report	14
General Fund Expenditure Status Report	15
Citywide Program Expenditure Status Report	16
Other Budgeted Funds Revenue Status Report	17
Other Budgeted Funds Expenditure Status Report	18

APPENDICES

Financial information for the City's component units as of Period 7, Fiscal Year 2013 is included in the appendices starting on page 19. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Civic San Diego

Appendix B: San Diego Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission

Appendix F: San Diego Convention Center Corporation (not available)

General Fund Summary (58% of Year Completed)

	Adopted Budget	Revised Budget	FY13 Year-to-Date Actuals	% of Revised Budget	FY12 Year-to-Date Actuals	FY13/FY12 Change	% Change
Revenue							
Property Taxes	\$ 387,134,682	\$ 387,134,682	\$ 224,760,456	58.1%	\$ 210,760,643	\$ 13,999,813	6.6%
Sales Taxes	236,258,330	236,258,330	103,895,472	44.0%	97,327,628	6,567,844	6.7%
Transient Occupancy Taxes	81,710,904	81,710,904	44,081,981	53.9%	38,847,909	5,234,072	13.5%
Property Transfer Taxes	6,359,105	6,359,105	2,797,316	44.0%	2,206,990	590,326	26.7%
Licenses & Permits	31,899,632	31,899,632	15,894,904	49.8%	14,607,592	1,287,312	8.8%
Fines & Forfeitures	31,405,844	31,405,844	14,512,976	46.2%	15,901,477	(1,388,501)	-8.7%
Interest & Dividends	1,354,233	1,354,233	577,022	42.6%	1,241,196	(664,174)	-53.5%
Franchises	71,678,516	71,678,516	20,468,996	28.6%	20,992,873	(523,877)	-2.5%
Rents & Concessions	41,216,055	41,216,055	25,853,812	62.7%	23,737,152	2,116,660	8.9%
Motor Vehicle License Fees	-	-	705,454	-	-	705,454	-
Revenues From Other Agencies	3,525,578	1,472,100	1,793,977	121.9%	1,668,836	125,141	7.5%
Charges for Current Services	181,413,372	183,466,850	65,625,631	35.8%	67,184,065	(1,558,434)	-2.3%
Miscellaneous Revenues	3,837,765	8,333,114	5,859,774	70.3%	931,750	4,928,024	528.9%
Transfers	73,421,129	73,621,129	21,895,494	29.7%	22,414,003	(518,509)	-2.3%
Total General Fund Revenue	\$ 1,151,215,145	\$ 1,155,910,494	\$ 548,723,265	47.5%	\$ 517,822,114	\$ 30,901,151	6.0%
Expenditures							
Personnel Services	\$ 511,515,097	\$ 511,533,552	\$ 299,071,891	58.5%	\$ 296,515,701	\$ 2,556,190	0.9%
Total PE	511,515,097	511,533,552	299,071,891	58.5%	296,515,701	2,556,190	0.9%
Fringe Benefits	321,092,953	321,092,953	182,053,314	56.7%	175,890,487	6,162,827	3.5%
Supplies	21,389,768	21,391,363	12,949,727	60.5%	13,198,315	(248,588)	-1.9%
Contracts	136,959,037	143,745,097	69,013,758	48.0%	72,086,582	(3,072,824)	-4.3%
Information Technology	42,897,399	43,323,089	25,908,942	59.8%	25,197,294	711,648	2.8%
Energy & Utilities	42,754,883	42,669,056	22,814,920	53.5%	22,346,966	467,954	2.1%
Other	78,807,474	77,214,498	48,438,284	62.7%	35,338,811	13,099,473	37.1%
Capital Expenditure	2,438,008	1,977,968	269,912	13.6%	383,271	(113,359)	-29.6%
Debt	6,088,128	6,171,285	2,246,629	36.4%	2,454,416	(207,787)	-8.5%
Total NPE	652,427,650	657,585,309	363,695,486	55.3%	346,896,142	16,799,344	4.8%
Total General Fund Expenditures	\$ 1,163,942,747	\$ 1,169,118,861	\$ 662,767,377	56.7%	\$ 643,411,843	\$ 19,355,534	3.0%
General Fund Encumbrances			64,646,110		48,990,335	15,655,775	
Net Impact	\$ (12,727,602)	\$ (13,208,367)	\$ (178,690,222)		\$ (174,580,064)	\$ (4,110,158)	

General Fund Revenue Status Report
As of Period 7, Ended January 31, 2013 (58% Completed)
(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Revenue	FY13/FY12 Change	% Change
Property Taxes	\$ 224,760,456	\$ 387,134,682	58.1%	\$ 209,178,003	\$ 15,582,453	7.4%	\$ 210,760,643	\$ 13,999,813	6.6%
Sales Taxes	103,895,472	236,258,330	44.0%	104,239,854	(344,382)	-0.3%	97,327,628	6,567,844	6.7%
Transient Occupancy Taxes	44,081,981	81,710,904	53.9%	41,643,376	2,438,605	5.9%	38,847,909	5,234,072	13.5%
Property Transfer Taxes	2,797,316	6,359,105	44.0%	2,442,140	355,176	14.5%	2,206,990	590,326	26.7%
Licenses & Permits									
Business Taxes	4,215,794	6,613,129	63.7%	4,008,000	207,794	5.2%	4,221,333	(5,539)	-0.1%
Rental Unit Taxes	1,612,017	5,925,000	27.2%	1,087,000	525,017	48.3%	1,286,227	325,790	25.3%
Parking Meters	4,588,070	7,879,891	58.2%	4,596,606	(8,536)	-0.2%	4,447,531	140,539	3.2%
Refuse Collector Business Taxes	381,353	660,000	57.8%	382,677	(1,324)	-0.3%	369,220	12,133	3.3%
Other Licenses & Permits	5,097,670	10,821,612	47.1%	5,882,870	(785,200)	-13.3%	4,283,281	814,389	19.0%
Total Licenses & Permits	15,894,904	31,899,632	49.8%	15,957,153	(62,249)	-0.4%	14,607,592	1,287,312	8.8%
Fines & Forfeitures									
Parking Citations	9,096,657	18,000,054	50.5%	9,504,023	(407,366)	-4.3%	9,247,770	(151,113)	-1.6%
Municipal Court	3,970,460	8,454,924	47.0%	4,356,554	(386,094)	-8.9%	4,158,830	(188,370)	-4.5%
Negligent Impound	-	-	-	-	-	-	356,375	(356,375)	-100.0%
Other Fines & Forfeitures	1,445,859	4,950,866	29.2%	2,025,929	(580,070)	-28.6%	2,138,502	(692,643)	-32.4%
Total Fines & Forfeitures	14,512,976	31,405,844	46.2%	15,886,506	(1,373,530)	-8.6%	15,901,477	(1,388,501)	-8.7%
Interest & Dividends	577,022	1,354,233	42.6%	651,385	(74,363)	-11.4%	1,241,196	(664,174)	-53.5%
Franchises									
SDG&E	9,210,427	37,736,863	24.4%	9,215,660	(5,233)	-0.1%	9,078,722	131,705	1.5%
CATV	5,621,772	19,365,448	29.0%	4,842,227	779,545	16.1%	4,665,710	956,062	20.5%
Refuse Collection	2,729,691	9,950,000	27.4%	4,868,749	(2,139,058)	-43.9%	4,285,244	(1,555,553)	-36.3%
Other Franchises	2,907,106	4,626,205	62.8%	2,600,070	307,036	11.8%	2,963,197	(56,091)	-1.9%
Total Franchises	20,468,996	71,678,516	28.6%	21,526,706	(1,057,710)	-4.9%	20,992,873	(523,877)	-2.5%
Rents & Concessions									
Mission Bay	17,329,225	26,003,095	66.6%	16,280,406	1,048,819	6.4%	15,259,710	2,069,515	13.6%
Pueblo Lands	2,574,731	4,818,228	53.4%	2,580,982	(6,251)	-0.2%	2,288,286	286,445	12.5%
Other Rents and Concessions	5,949,856	10,394,732	57.2%	6,583,036	(633,180)	-9.6%	6,189,156	(239,300)	-3.9%
Total Rents & Concessions	25,853,812	41,216,055	62.7%	25,444,424	409,388	1.6%	23,737,152	2,116,660	8.9%
Motor Vehicle License Fees	705,454	-	-	-	705,454	-	-	705,454	-
Revenue from Other Agencies	1,793,977	1,472,100	121.9%	1,846,393	(52,416)	-2.8%	1,668,836	125,141	7.5%
Charges for Current Services	65,625,631	183,466,850	35.8%	77,250,837	(11,625,206)	-15.0%	67,184,065	(1,558,434)	-2.3%
Other Revenue	5,859,774	8,333,114	70.3%	1,431,795	4,427,979	309.3%	931,750	4,928,024	528.9%
Transfers	21,895,494	73,621,129	29.7%	24,993,688	(3,098,194)	-12.4%	22,414,003	(518,509)	-2.3%
Total General Fund Revenue	\$ 548,723,265	\$ 1,155,910,494	47.5%	\$ 542,492,260	\$ 6,231,005	1.1%	\$ 517,822,114	\$ 30,901,151	6.0%

General Fund Expenditure Status Report
As of Period 7, Ended January 31, 2013 (58% Completed)
(Un audited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
City Planning and Development									
City Planning & Community Investment	\$ 7,288,553	\$ 14,243,885	51.2%	\$ 7,472,483	\$ 183,930	2.5%	\$ 8,800,891	\$ (1,512,338)	-17.2%
Community Services									
Library	21,338,416	39,336,142	54.2%	22,270,534	932,118	4.2%	19,829,477	1,508,939	7.6%
Park & Recreation	48,996,014	86,221,204	56.8%	49,247,896	251,882	0.5%	47,753,616	1,242,398	2.6%
Office of the Assistant COO									
Administration	1,463,079	2,931,271	49.9%	1,527,133	64,054	4.2%	1,218,951	244,128	20.0%
Business Office	476,667	1,122,992	42.4%	631,282	154,615	24.5%	517,025	(40,358)	-7.8%
Economic Development	6,089,350	12,047,844	50.5%	3,889,793	(2,199,557)	-56.5%	2,415,784	3,673,566	152.1%
Human Resources	1,284,290	2,404,564	53.4%	1,112,938	(171,352)	-15.4%	1,123,549	160,741	14.3%
Office of the Assistant Chief Operating Officer	224,542	314,036	71.5%	183,507	(41,035)	-22.4%	186,438	38,104	20.4%
Purchasing & Contracting	1,709,710	3,366,747	50.8%	1,629,535	(80,175)	-4.9%	3,170,323	(1,460,613)	-46.1%
Office of the Chief Financial Officer									
City Comptroller	5,909,188	10,195,223	58.0%	5,960,403	51,215	0.9%	6,082,644	(173,456)	-2.9%
City Treasurer	8,002,715	19,648,529	40.7%	9,226,095	1,223,380	13.3%	7,945,623	57,092	0.7%
Citywide Program Expenditures	44,650,678	66,987,965	66.7%	34,915,848	(9,734,830)	-27.9%	32,632,271	12,018,407	36.8%
Debt Management	1,221,676	2,356,856	51.8%	1,367,469	145,793	10.7%	1,249,187	(27,511)	-2.2%
Department of Information Technology	463,169	500,000	92.6%	274,600	(188,569)	-68.7%	18,811	444,358	2362.2%
Financial Management	2,126,780	4,209,030	50.5%	2,471,510	344,730	13.9%	2,354,707	(227,927)	-9.7%
Office of the Chief Financial Officer	202,865	841,996	24.1%	388,455	185,590	47.8%	351,446	(148,581)	-42.3%
Office of the Chief of Staff									
Community & Legislative Services	2,353,149	4,525,593	52.0%	2,656,274	303,125	11.4%	3,058,883	(705,734)	-23.1%
Office of the Mayor and COO									
Office of the Mayor and COO	314,114	538,024	58.4%	315,068	954	0.3%	309,183	4,931	1.6%
Other									
Tax Anticipation Notes	43,250	500,000	8.7%	-	(43,250)	-	198,910	(155,660)	-78.3%
General Fund Appropriation Reserve ¹	-	2,928,250	-	-	-	-	-	-	-
Public Safety and Homeland Security									
Office of Homeland Security	994,467	1,744,465	57.0%	1,030,475	36,008	3.5%	981,332	13,135	1.3%
Police	234,186,431	406,585,195	57.6%	240,947,150	6,760,719	2.8%	231,977,555	2,208,876	1.0%
Fire-Rescue	118,265,461	201,566,113	58.7%	122,217,492	3,952,031	3.2%	120,759,531	(2,494,070)	-2.1%
Public Utilities									
Water	817,389	1,706,193	47.9%	1,086,456	269,067	24.8%	744,288	73,101	9.8%
Public Works									
Engineering and Capital Projects	35,190,583	61,086,289	57.6%	35,160,412	(30,171)	-0.1%	33,690,151	1,500,432	4.5%
Environmental Services	18,697,283	34,495,606	54.2%	20,580,896	1,883,613	9.2%	19,497,881	(800,598)	-4.1%
General Services	8,762,752	15,207,845	57.6%	9,481,442	718,690	7.6%	10,047,345	(1,284,593)	-12.8%
Public Works	301,316	575,749	52.3%	289,951	(11,365)	-3.9%	1,775,293	(1,473,977)	-83.0%
Real Estate Assets	2,418,087	4,541,750	53.2%	2,546,341	128,254	5.0%	2,108,357	309,730	14.7%
Transportation and Storm Water	48,827,952	92,422,187	52.8%	52,954,361	4,126,409	7.8%	43,543,833	5,284,119	12.1%
Non-Mayoral									
City Attorney	25,199,991	43,602,031	57.8%	25,187,415	(12,576)	0.0%	24,387,276	812,715	3.3%
City Auditor	1,543,004	3,809,105	40.5%	2,282,826	739,822	32.4%	1,726,521	(183,517)	-10.6%
City Clerk	2,723,805	4,811,806	56.6%	2,783,348	59,543	2.1%	2,612,045	111,760	4.3%
Council Administration	1,086,446	2,010,627	54.0%	1,196,645	110,199	9.2%	938,140	148,306	15.8%
City Council - District 1	532,816	1,180,093	45.2%	692,232	159,416	23.0%	534,058	(1,242)	-0.2%
City Council - District 2	498,768	1,201,507	41.5%	749,861	251,093	33.5%	446,496	52,272	11.7%
City Council - District 3	593,532	1,272,756	46.6%	760,303	166,771	21.9%	553,353	40,179	7.3%
City Council - District 4	483,692	1,318,227	36.7%	784,714	301,022	38.4%	486,394	(2,702)	-0.6%
City Council - District 5	473,818	1,294,905	36.6%	767,721	293,903	38.3%	457,182	16,636	3.6%
City Council - District 6	576,992	1,145,169	50.4%	709,196	132,204	18.6%	552,224	24,768	4.5%
City Council - District 7	583,752	1,177,750	49.6%	725,643	141,891	19.6%	640,117	(56,365)	-8.8%
City Council - District 8	560,473	1,336,335	41.9%	787,420	226,947	28.8%	521,353	39,120	7.5%
City Council - District 9	175,460	629,826	27.9%	(3,581)	(179,041)	4999.7%	-	175,460	-
Ethics Commission	445,415	928,923	47.9%	665,865	220,450	33.1%	452,371	(6,956)	-1.5%
Office of the IBA	996,024	1,701,668	58.5%	1,004,015	7,991	0.8%	907,761	88,263	9.7%
Personnel	3,673,463	6,546,590	56.1%	3,755,866	82,403	2.2%	3,853,267	(179,804)	-4.7%
Total General Fund Expenditures	\$ 662,767,377	\$ 1,169,118,861	56.7%	\$ 674,685,288	\$ 11,917,911	1.8%	\$ 643,411,843	\$ 19,355,534	3.0%

¹ New in Fiscal Year 2013.

Citywide Program Expenditure Status Report
As of Period 7, Ended January 31, 2013 (58% Completed)
(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
Citywide Program Expenditures									
Assessments To Public Property	\$ 133,446	\$ 463,235	28.8%	\$ -	\$ (133,446)	-	\$ -	\$ 133,446	-
Business Cooperation Program	23,782	350,000	6.8%	23,782	-	-	-	23,782	-
Citywide Elections	205,487	1,800,000	11.4%	-	(205,487)	-	415,618	(210,131)	-50.6%
Corporate Master Leases Rent	7,610,819	10,683,503	71.2%	6,172,689	(1,438,130)	-23.3%	6,582,322	1,028,497	15.6%
Deferred Capital Debt Service ¹	3,655,289	8,877,870	41.2%	2,681,617	(973,672)	-36.3%	-	3,655,289	-
Employee Personal Prop Claims	-	5,000	-	-	-	-	-	-	-
Insurance	1,206,778	1,281,700	94.2%	1,202,011	(4,767)	-0.4%	1,166,960	39,818	3.4%
Leverage of Employee Pick-Up Savings	8,007,672	7,973,053	100.4%	7,973,053	(34,619)	-0.4%	7,970,716	36,956	0.5%
Memberships	693,196	630,000	110.0%	630,000	(63,196)	-10.0%	556,347	136,849	24.6%
Preservation of Benefits	980,000	1,700,000	57.6%	250,000	(730,000)	-292.0%	533,000	447,000	83.9%
Property Tax Administration	151,027	5,102,711	3.0%	-	(151,027)	-	134,822	16,205	12.0%
Public Liability Claims Xfer-Claims Fund	12,206,208	12,206,208	100.0%	12,206,208	-	-	14,506,208	(2,300,000)	-15.9%
Public Liab Claims Xfer-Reserves ¹	6,100,000	6,100,000	100.0%	-	(6,100,000)	-	-	6,100,000	-
Public Use Leases ¹	1,502,488	1,502,488	100.0%	1,502,488	-	-	-	1,502,488	-
Redistricting Commission	-	-	-	-	-	-	156,217	(156,217)	-100.0%
Special Consulting Services	1,174,486	3,850,000	30.5%	2,135,000	960,514	45.0%	471,061	703,425	149.3%
Transfer to Capital Improvement Program	1,000,000	1,000,000	100.0%	-	(1,000,000)	-	-	1,000,000	-
Transfer to Park Improvement Funds	-	3,003,095	-	-	-	-	-	-	-
Transportation Subsidy	-	459,102	-	139,000	139,000	100.0%	139,000	(139,000)	-100.0%
Total Citywide Program Expenditures	\$ 44,650,678	\$ 66,987,965	66.7%	\$ 34,915,848	\$ (9,734,830)	-27.9%	\$ 32,632,271	\$ 12,018,407	36.8%

¹ New program in Fiscal Year 2013.

Other Budgeted Funds Revenue Status Report
As of Period 7, Ended January 31, 2013 (58% Completed)
(Unaudited)

	Period-to-Date			Period-to-Date			FY12		
	Revenue	Revised Budget	% Recognized	Revenue	Period-to-Date Variance	% Variance	Revenue	FY13/FY12 Change	% Change
City Planning and Development									
Development Services Enterprise Fund	\$ 29,669,945	\$ 45,586,082	65.1%	\$ 26,591,887	\$ 3,078,058	11.6%	\$ 25,414,354	\$ 4,255,591	16.7%
Facilities Financing Fund	954,420	2,067,150	46.2%	1,217,517	(263,097)	-21.6%	986,248	(31,828)	-3.2%
Mission Bay Improvement Fund	10,826	503,095	2.2%	-	10,826	-	(884)	11,710	-1324.7%
Development Fund	391	-	-	-	391	-	2,185,286	(2,184,895)	-100.0%
Regional Park Improvements Fund	18,194	2,500,000	0.7%	-	18,194	-	32,038	(13,844)	-43.2%
Solid Waste Local Enforcement Agency Fund	518,187	795,693	65.1%	451,909	66,278	14.7%	548,003	(29,816)	-5.4%
Community Services									
Environmental Growth Fund 1/3	1,029,229	4,246,484	24.2%	1,386,331	(357,102)	-25.8%	1,016,677	12,552	1.2%
Environmental Growth Fund 2/3	2,057,594	8,439,470	24.4%	2,740,709	(683,115)	-24.9%	2,031,237	26,357	1.3%
Golf Course Enterprise Fund	9,680,143	16,558,714	58.5%	8,842,554	837,589	9.5%	9,299,466	380,677	4.1%
Los Peñasquitos Canyon Preserve Fund	21,173	186,000	11.4%	21,000	173	0.8%	20,288	885	4.4%
Maintenance Assessment District (MAD) Funds ¹	10,522,536	20,343,609	51.7%	N/A	N/A	N/A	9,778,824	743,713	7.6%
Office of the Assistant COO									
Central Stores Internal Service Fund	5,324,302	13,342,058	39.9%	7,932,762	(2,608,460)	-32.9%	5,697,978	(373,676)	-6.6%
Information Technology									
GIS Fund	21,536	1,616,274	1.3%	97,653	(76,117)	-77.9%	270	21,266	7876.3%
Information Technology Fund	49,318	7,818,160	0.6%	-	49,318	-	60,011	(10,693)	-17.8%
SAP Support Fund	25,920,790	25,638,857	101.1%	25,638,857	281,933	1.1%	21,343,084	4,577,706	21.4%
Wireless Communication Technology Fund	8,093,312	8,621,354	93.9%	8,396,198	(302,886)	-3.6%	9,331,726	(1,238,414)	-13.3%
Office of the Chief Financial Officer									
Risk Management Fund	141,631	9,728,039	1.5%	175,234	(33,603)	-19.2%	25,640	115,991	452.4%
Office of the Chief of Staff									
Public Art Fund	45,105	-	-	-	45,105	-	-	45,105	-
Major Events Fund - TOT	60,000	-	-	-	60,000	-	-	60,000	-
Special Promotional Program -TOT	39,644,448	74,432,640	53.3%	36,884,473	2,759,975	7.5%	34,967,889	4,676,559	13.4%
Public Utilities									
Metropolitan Water Fund	213,521,697	410,300,578	52.0%	218,286,878	(4,765,181)	-2.2%	236,995,860	(23,474,163)	-9.9%
Water Department Fund	245,070,023	467,014,802	52.5%	244,104,802	965,221	0.4%	259,287,488	(14,217,465)	-5.5%
Public Safety and Homeland Security									
Emergency Medical Services Fund	5,264,604	10,750,000	49.0%	5,437,500	(172,896)	-3.2%	5,517,996	(253,392)	-4.6%
Fire and Lifeguard Facilities Fund	276	1,630,125	-	199,883	(199,607)	-99.9%	428,682	(428,406)	-99.9%
Junior Lifeguard Program Fund	-	567,716	-	16,575	(16,575)	-100.0%	18,509	(18,509)	-100.0%
Police Decentralization Fund	-	5,124,648	-	-	-	-	-	-	-
Seized and Forfeited Assets Funds	90,731	1,010,000	9.0%	597,606	(506,875)	-84.8%	423,870	(333,140)	-78.6%
STOP - Serious Traffic Offenders Program	10,319	-	-	-	10,319	-	117,471	(107,152)	-91.2%
Public Works									
AB 2928 - Transportation Relief Fund	7,907,156	15,248,190	51.9%	-	7,907,156	-	9,447,001	(1,539,845)	-16.3%
Automated Refuse Container Fund	503,927	500,000	100.8%	291,669	212,258	72.8%	556,710	(52,783)	-9.5%
City Airport Fund	2,669,694	4,690,580	56.9%	2,369,300	300,394	12.7%	2,166,496	503,198	23.2%
Concourse and Parking Garages Fund	1,706,718	2,683,220	63.6%	1,524,441	182,277	12.0%	1,654,372	52,346	3.2%
Energy Conservation Program Fund	3,032,307	3,926,679	77.2%	3,022,357	9,950	0.3%	2,787,693	244,614	8.8%
Fleet Services Fund	40,168,856	75,800,717	53.0%	41,865,685	(1,696,829)	-4.1%	45,466,664	(5,297,808)	-11.7%
New Convention Center	3,400,847	3,400,000	100.0%	3,400,000	847	-	3,408,320	(7,473)	-0.2%
PETCO Park Fund	14,880,656	17,397,100	85.5%	3,097,054	11,783,602	380.5%	15,010,341	(129,685)	-0.9%
Publishing Services Internal Fund	1,533,479	3,773,269	40.6%	1,792,167	(258,688)	-14.4%	1,948,153	(414,674)	-21.3%
QUALCOMM Stadium Operating Fund	10,694,432	14,922,801	71.7%	10,934,438	(240,006)	-2.2%	11,103,134	(408,702)	-3.7%
Recycling Fund	9,225,481	18,826,994	49.0%	11,224,603	(1,999,122)	-17.8%	12,465,143	(3,239,662)	-26.0%
Refuse Disposal Funds	14,501,983	26,174,497	55.4%	15,372,160	(870,177)	-5.7%	14,863,937	(361,954)	-2.4%
Storm Drain Fund	3,033,695	5,446,746	55.7%	2,690,738	342,957	12.7%	3,175,172	(141,477)	-4.5%
Utilities Undergoing Program Fund	11,855,428	49,444,555	24.0%	291,669	11,563,759	3964.7%	11,693,336	162,092	1.4%
Other									
Balboa Park/Mission Bay Improvement	1,237,794	1,600,000	77.4%	1,237,794	-	-	1,237,794	-	-
Bond Interest and Redemption Fund	453	-	-	-	453	-	101,345	(100,892)	-99.6%
Convention Center Complex Funds	6,904,493	14,172,763	48.7%	6,900,000	4,493	0.1%	6,902,425	2,067	-
Gas Tax Fund	11,097,416	20,920,006	53.0%	151,670	10,945,746	7216.8%	12,296,046	(1,198,630)	-9.7%
Safety Sales Tax Fund	3,967,697	7,781,541	51.0%	4,539,234	(571,537)	-12.6%	3,656,366	311,331	8.5%
TransNet Exchange Fund	890,248	-	-	-	890,248	-	1,330,702	(440,454)	-33.1%
TransNet Extension Fund	15,507,665	27,135,229	57.1%	8,346,764	7,160,901	85.8%	9,880,691	5,626,974	56.9%
Trolley Extension Reserve Fund	280,636	278,716	100.7%	278,716	1,920	0.7%	223,951	56,685	25.3%
Zoological Exhibits Fund	5,696,593	8,081,538	70.5%	-	5,696,593	-	5,519,835	176,758	3.2%

¹ Period-to-Date Budget is not available.

Other Budgeted Funds Expenditure Status Report
As of Period 7, Ended January 31, 2013 (58% Completed)
(Unaudited)

	Period-to-Date Expenditures	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditures	FY13/FY12 Change	% Change
City Planning and Development									
Development Services Enterprise Fund	\$ 22,113,636	\$ 44,139,126	50.1%	\$ 25,642,652	\$ 3,529,016	13.8%	\$ 20,556,528	\$ 1,557,108	7.6%
Facilities Financing Fund	1,124,142	2,067,150	54.4%	1,214,990	90,848	7.5%	1,059,174	64,968	6.1%
Redevelopment Fund	2,353	-	-	1,882,480	1,880,127	99.9%	2,185,080	(2,182,727)	-99.9%
Solid Waste Local Enforcement Agency Fund	427,272	851,056	50.2%	498,242	70,970	14.2%	465,351	(38,079)	-8.2%
Community Services									
Environmental Growth Fund 1/3	1,387,720	4,408,198	31.5%	1,139,437	(248,283)	-21.8%	1,139,628	248,092	21.8%
Environmental Growth Fund 2/3	-	8,078,081	-	-	-	-	-	-	-
Go If Course Enterprise Fund	6,744,553	14,757,337	45.7%	7,155,402	410,849	5.7%	6,789,611	(45,058)	-0.7%
Los Penasquitos Canyon Preserve Fund	122,468	201,804	60.7%	1,174,417	(5,051)	-4.3%	121,859	609	0.5%
Maintenance Assessment District (MAD) Funds ¹	8,323,519	33,406,990	24.9%	N/A	N/A	N/A	10,250,060	(1,926,541)	-18.8%
Office of the Assistant COO									
Central Stores Internal Service Fund	5,861,051	13,342,058	43.9%	7,908,129	2,047,078	25.9%	5,774,021	87,030	1.5%
Information Technology									
GIS Fund	1,057,992	1,640,459	64.5%	1,055,872	(2,120)	-0.2%	952,569	105,423	11.1%
Information Technology Fund	3,569,013	9,085,716	39.3%	4,466,075	897,062	20.1%	2,502,846	1,066,167	42.6%
SAP Support	12,147,998	25,678,944	47.3%	15,782,707	3,634,709	23.0%	13,612,116	(1,464,118)	-10.8%
Wireless Communication Technology Fund	5,616,935	9,869,693	56.9%	5,679,865	62,930	1.1%	5,929,624	(312,689)	-5.3%
Office of the Chief Financial Officer									
Risk Management Fund	4,997,132	9,530,180	52.4%	5,618,485	621,353	11.1%	4,950,384	46,748	0.9%
Office of the Chief of Staff									
Public Art Fund	(6,120)	56,300	-10.9%	32,844	38,964	118.6%	4,938	(11,058)	-223.9%
Major Events Fund - TOT	-	554,051	-	-	-	-	-	-	-
Special Promotional Program -TOT	24,085,833	74,432,640	32.4%	27,084,372	2,998,539	11.1%	25,730,334	(1,644,501)	-6.4%
Public Utilities									
Metropolitan Waste Water Fund	129,114,702	344,919,176	37.4%	148,145,993	19,031,291	12.8%	128,716,869	397,833	0.3%
Water Department Fund	221,008,181	436,924,189	50.6%	250,557,489	29,549,308	11.8%	204,466,531	16,541,650	8.1%
Public Safety and Homeland Security									
Emergency Medical Services Fund	4,455,704	14,995,600	29.7%	3,698,799	(756,905)	-20.5%	4,111,119	344,585	8.4%
Fire and Lifeguard Facilities Fund	205,132	1,676,337	12.2%	234,638	29,506	12.6%	453,203	(248,071)	-54.7%
Junior Lifeguard Program Fund	331,657	567,716	61.8%	364,064	13,007	3.6%	305,527	45,530	14.9%
Police Decentralization Fund	351,019	7,242,553	4.6%	4,295,371	3,963,752	92.3%	489,313	(157,694)	-32.2%
Seized and Forfeited Assets Funds	149,068	1,499,093	9.9%	1,360,860	1,211,792	89.0%	759,924	(610,856)	-80.4%
STOP- Serious Traffic Offenders Program	54,219	-	-	-	(54,219)	-	85,535	(31,316)	-36.6%
Public Works									
AB 2928 - Transportation Relief Fund	1,897,160	25,881,487	7.3%	2,391,807	494,647	20.7%	3,794,559	(1,897,399)	-50.0%
Automated Refuse Container Fund	285,908	800,000	35.7%	466,669	180,761	38.7%	363,718	(77,810)	-21.4%
City Airport Fund	2,541,782	5,882,910	43.2%	1,576,821	(964,961)	-61.2%	1,470,671	1,071,111	72.8%
Concourse and Parking Garages Fund	923,251	2,641,944	34.9%	1,111,823	188,572	17.0%	945,687	(22,436)	-2.4%
Energy Conservation Program Fund	1,213,518	2,361,424	51.4%	1,350,286	136,768	10.1%	1,141,783	71,735	6.3%
Fleet Services Funds	40,579,859	186,177,372	21.8%	43,057,085	2,477,226	5.8%	42,069,137	(1,489,278)	-3.5%
New Convention Center	3,405,000	3,405,000	100.0%	3,400,000	(5,000)	-0.1%	3,405,361	(361)	-
PETCO Park Fund	14,804,144	17,466,309	84.8%	15,454,170	650,026	4.2%	15,665,658	(861,514)	-5.5%
Publishing Services Internal Fund	1,657,710	3,388,151	48.9%	1,946,024	288,314	14.8%	2,188,206	(530,496)	-24.2%
QUALCOMM Stadium Operating Fund	8,180,044	16,549,074	49.4%	9,549,115	1,369,071	14.3%	8,702,436	(522,392)	-6.0%
Recycling Fund	10,372,371	23,300,027	44.5%	13,454,843	3,082,472	22.9%	9,992,117	380,254	3.8%
Refuse Disposal Funds	15,373,934	34,548,056	44.5%	19,380,774	4,006,840	20.7%	15,437,277	(63,343)	-0.4%
Storm Drain Fund	2,726,443	5,446,746	50.1%	37,919	(2,688,524)	-7090.2%	3,027,317	(300,874)	-9.9%
Utilities Undergoing Program Fund	21,158,445	49,444,555	42.8%	37,033,700	15,875,255	42.9%	15,912,160	5,246,285	33.0%
Other									
Balboa/Mission Bay Improvement	1,244,992	2,059,694	60.4%	1,785,157	540,165	30.3%	984,495	260,497	26.5%
Bond Interest and Redemption Fund	515,338	536,617	99.0%	536,617	21,279	4.0%	2,314,480	(1,799,142)	-77.7%
Convention Center Complex Funds	2,131,018	14,140,038	15.1%	4,690,523	2,559,505	54.6%	7,444,702	(5,313,684)	-71.4%
Gas Tax Fund	10,536,391	20,920,006	50.4%	9,804,526	(731,865)	-7.5%	10,387,018	149,373	1.4%
Safety Sales Tax Fund	-	7,781,541	-	3,644,462	3,644,462	100.0%	-	-	-
TransNet Exchange Fund	(136,446)	-	-	-	136,446	-	3,025,269	(3,161,715)	-104.5%
TransNet Extension Fund	4,352,049	9,530,515	45.7%	6,410,245	2,058,196	32.1%	4,657,747	(305,698)	-6.6%
Trolley Extension Reserve Fund	211,574	1,180,374	17.9%	215,336	3,762	1.7%	226,957	(15,383)	-6.8%
Zoological Exhibits Fund	4,280,337	8,081,538	53.0%	3,636,692	(643,645)	-17.7%	4,754,049	(473,712)	-10.0%

¹ Period-to-Date Budget is not available.

CIVIC SAN DIEGO
As of the Period Ended 01/31/2013

BALANCE SHEET

ASSETS

Cash	\$ 838,210
Other Short Term	1,448,494
Long Term	159,487
Total Assets	<u>2,446,191</u>

LIABILITIES

Short Term	174,605
Long Term	2,271,586
Total Liabilities	<u>2,446,191</u>

TOTAL EQUITY \$ (0)

INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	\$ 6,065,000	\$ -	\$ 2,509,517	\$ -
Non-Operating	-	-	-	-
Total Revenue	<u>6,065,000</u>	<u>-</u>	<u>2,509,517</u>	<u>-</u>
EXPENSES				
Operating	6,065,000	-	2,723,226	-
Non-Operating	-	-	-	-
Total Expenses	<u>6,065,000</u>	<u>-</u>	<u>2,723,226</u>	<u>-</u>
TOTAL CHANGE IN EQUITY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (213,709)</u></u>	<u><u>\$ -</u></u>

* If applicable

SAN DIEGO DATA PROCESSING CORPORATION

As of the Period Ended 1/31/2013

BALANCE SHEET

ASSETS

Cash	\$	9,393,756
Other Short Term		4,388,778
Long Term		4,948,647
Total Assets		<u>18,731,181</u>

LIABILITIES

Short Term		3,867,960
Long Term		-
Total Liabilities		<u>3,867,960</u>

TOTAL EQUITY	\$	<u><u>14,863,221</u></u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	\$ 16,092,655	\$ 11,221,715	\$ 11,170,231	\$ (51,484)
Non-Operating	-	-	12,877	12,877
Total Revenue	<u>16,092,655</u>	<u>11,221,715</u>	<u>11,183,108</u>	<u>(38,607)</u>
EXPENSES				
Operating	16,092,655	11,214,101	11,099,541	114,560
Non-Operating	-	-	-	-
Total Expenses	<u>16,092,655</u>	<u>11,214,101</u>	<u>11,099,541</u>	<u>114,560</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ 7,614</u>	<u>\$ 83,567</u>	<u>\$ 75,953</u>
Procured Services Activity.....	\$ 515,972	\$ 300,986	\$ 2,126,017	\$ 1,825,031

* If applicable

Note:

Non-Operating expenses represents the use of prior-year net assets.

SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION
As of the Period Ended 01/31/2013

BALANCE SHEET

ASSETS	
Cash	\$ 515,832
Other Short Term	-
Long Term	-
Total Assets	<u>515,832</u>
LIABILITIES	
Short Term	-
Long Term	152,562
Other Liabilities.....	-
Total Liabilities	<u>152,562</u>
TOTAL EQUITY	<u>\$ 363,271</u>

INCOME STATEMENT

	Annual Budget FY 2013	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	\$ 137,798	\$ 137,798	\$ 79,488	\$ 58,310
Non-Operating	-	-	1,192	(1,192)
Total Revenue	<u>137,798</u>	<u>137,798</u>	<u>80,681</u>	<u>57,117</u>
EXPENSES				
Operating	137,798	137,798	80,681	57,117
Non-Operating	-	-	-	-
Total Expenses	<u>137,798</u>	<u>137,798</u>	<u>80,681</u>	<u>57,117</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* If applicable

SAN DIEGO CITY EMPLOYEES' RETIREMENT SYSTEM (SDCERS)

As of the Period Ended 1/31/2013

BALANCE SHEET

ASSETS

Cash	\$	213,319,903
Other Short Term		114,286,869
Long Term		5,849,362,040
Total Assets		<u>6,176,968,812</u>

LIABILITIES

Short Term		518,009,044
Long Term		477,959,060
Total Liabilities		<u>995,968,105</u>

TOTAL EQUITY	\$	<u>5,181,000,707</u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	\$ -	\$ -	\$ -	\$ -
Non-Operating	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES				
Operating	39,330,444	-	22,520,348	-
Non-Operating	-	-	-	-
Total Expenses	<u>39,330,444</u>	<u>-</u>	<u>22,520,348</u>	<u>-</u>
TOTAL CHANGE IN EQUITY	<u>\$ (39,330,444)</u>	<u>\$ -</u>	<u>\$ (22,520,348)</u>	<u>\$ -</u>

* If applicable

SAN DIEGO HOUSING COMMISSION
As of the Period Ended 01/31/2013 - preliminary/unaudited

BALANCE SHEET

ASSETS	
Cash	\$ 32,463,680
Other Short Term	99,779,709
Long Term	428,843,050
Total Assets	<u>561,086,438</u>
LIABILITIES	
Short Term	120,993,319
Long Term	14,888,070
Total Liabilities	<u>135,881,388</u>
TOTAL EQUITY	<u>\$ 425,205,050</u>

INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD** Actual	YTD Variance
REVENUE				
Operating	\$ 92,127,385	\$ 53,740,975	\$ 19,903,044	\$ 33,837,931
Non-Operating	256,939,000	149,881,083	106,980,267	42,900,816
Total Revenue	<u>349,066,385</u>	<u>203,622,058</u>	<u>126,883,311</u>	<u>76,738,747</u>
EXPENSES				
Operating	344,274,118	200,826,569	120,786,290	80,040,279
Non-Operating	4,792,267	2,795,489	3,619,936	(824,447)
Total Expenses	<u>349,066,385</u>	<u>203,622,058</u>	<u>124,406,226</u>	<u>79,215,832</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,477,085</u>	<u>\$ (2,477,085)</u>

* Annual Budget Operating Revenue includes prior year carryover
Annual Budget Operating Expenses include reserves

** Actual YTD operating expenses does not include commitments